

**DODGE COUNTY  
JOINT MEETING OF THE HEALTH FACILITIES  
AND FINANCE COMMITTEES  
ADMINISTRATION BUILDING  
127 EAST OAK STREET  
JUNEAU, WI 53039**

**JULY 12, 2016**

**MINUTES**

1. **CALL TO ORDER:** Meeting was called to order by Chairman Bischoff at 8:00 a.m. with the following members present:

2. **ROLL CALL:**

**Health Facilities Committee**

Larry Bischoff  
Jeffrey Duchac  
Dan Hilbert  
Thomas Schaefer

**Absent:** Lisa Derr

**Finance Committee**

Ed Benter  
David Frohling  
Thomas Schaefer  
Wayne Uttke

**ALSO PRESENT:** County Board Chairman Russell Kottke; County Administrator Jim Mielke; Finance Director Julie Kolp; Deputy County Clerk Christine Kjornes; Dodge County Deputy Sheriff Scott Smith; Physical Facilities Assistant Director Phil McAleer; Land Information Director Joyce Fiacco; Information Technology Director Ruth Otto; Assistant Finance Director Eileen Lifke; Finance Senior Accountant Makenzie Drays; Dodge County Circuit Court Judge Steven G. Bauer; Fiscal Support Services Division Manager Ken Kamps; County Treasurer Patti Hilker; Clearview Administrator Jane Hooper; Clearview Director of Finance Bill Wiley; Clearview Assistant Living Supervisor Jessica Streat; Clearview Director of Nursing Ann Schulz; Clearview Household Specialist Heather Ninmann; Clearview Director of Environmental Services Jim Hill; Human Services and Health Division Manager Sheila Drays; Clearview Human Resource Specialist Angi Zilliox; Clearview Support Services Director Lori Kurutz; Clearview Unit Coordinator Jackie Kuhl; Clearview Director of Dietary Services Heather Hearley; Human Services and Health Division Manager Alyssa Schultz; Johnson Block & Company, Inc. representatives Kevin Krynski, Brett Hofmeister, and Tara Bast.

3. **PRESENTATION BY JOHNSON & BLOCK AND COMPANY, INC. (at 8:00 a.m.):** Johnson Block & Company, Inc. representatives Kevin Krynski, Brett Hofmeister, and Tara Bast appeared before the Committees to present the Dodge County 2015 Financial Statements. Mr. Krynski presented an overview of the Independent Auditor's Report which includes a report

on Internal Control over Financial Statements, and Mr. Krynski stated that a Compliance Report relating to Federal and State funding will be provided in the future. Areas highlighted included:

- Fund Financial Statements – Funds include General Fund, Capital Projects, Debt Service, Clearview, and Human Services.
- No qualifications on Financial Statement – unmodified.
- 2014 Material Weakness in Clearview accounts receivables has been resolved.
- 2015 Internal Control Finding in Human Services Client Billing – larger adjustment at end of year. Need to focus on the timeliness of billings.

Johnson Block & Company, Inc. representative Brett Hofmeister appeared before the Committees to present the Fund Financial Statements. Mr. Hofmeister provided an overview on the type of funds presented in the 2015 Financial Statements. Areas highlighted included:


- The General Fund had an end fund balance of \$27.4 million, an increase of \$100,000 from 2014.
- Debt Service had an end balance of \$0.
- Capital Projects had an end balance of \$0, and the remaining balance of \$239,000 was transferred to the General Fund.
- Health and Human Services had approximately a \$316,000 fund balance deficit, a result of accrual for compensated employee absences. This was a slight improvement from a \$425,000 fund balance deficit in 2014.
- The Highway Fund had an end balance of \$6.8 million, resulting from an increase in paving projects.
- Clearview had an end fund balance of \$3.2 million, a decrease of approximately \$145,000.

Mr. Hofmeister reported that Dodge County had a good financial stability as of December 31, 2015, and the County should continue to work on improving its risk assessment process, especially with the implementation of new software packages, which can affect risk assessment, and continue to improve documentation of internal controls.

4. **NEXT HEALTH FACILITIES MEETING DATE: Wednesday, August 3, 2016, at 7:45 a.m., at the Dodge County Administration Building, 127 East Oak Street, Rooms F & G of the First Floor Auditorium, Juneau, Wisconsin 53039.**
5. **ADJOURN:** There being no further business to come before the Committee, Motion by the Chair to adjourn. Meeting adjourned at 9:36 a.m.

Dated this 3<sup>rd</sup> day of August, 2016.

Respectfully submitted,

  
Thomas Schaefer, Secretary